

Budgeting, Accounting and Reporting System (BARS)

Supplementary Instructions **Aging and Disability Services Administration** (Long-Term Care)

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*Administered by the Department of
Social and Health Services*

Effective July 2007

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SECTION 1

**SUMMARY OF REVENUE ACCOUNTS
COMMONLY USED IN
AGING AND DISABILITY SERVICES ADMINISTRATION ***

(Note: This is not a complete listing of the revenue codes available. Please refer to the Budgeting, Accounting, and Reporting System (BARS) manual for a complete listing of revenue accounts.)

Basic Account Subsidiary	Element	Object/ Sub object	User Code	Description
308	00	00	00	Beginning Fund Balance
	90	44	10	Title III B
	90	45	20	Title III C 1
	90	45	22	Title III C 2
	90	43	28	Title III D
	90	52	30	Title III E
	90	41	26	Title VII Elder Abuse Prevention
	90	53	30	Nutrition Services Incentive Program (NSIP)
			90	Other
331	00	00		Federal Grants – Direct
333	00	00		Federal Grants – Indirect
	90	44	10	Title III B, Supportive Services, New
	90	44	11	Title III B, Supportive Services, Carryover
	90	45	20	Title III C.1, Congregate Meals, New
	90	45	21	Title III C.1, Congregate Meals, Carryover
	90	45	22	Title III C.2, Home-Delivered Meals, New
	90	45	23	Title III C.2, Home-Delivered Meals, Carryover
	90	43	28	Title III D, Disease Prevention, New
	90	43	29	Title III D, Disease Prevention, Carryover
	90	52	30	Title III E, Nat'l Family Caregiver, New
	90	52	31	Title III E, Nat'l Family Caregiver, Carryover
	90	41	26	Title VII, Elder Abuse Prevention, New
	90	41	27	Title VII, Elder Abuse Prevention, Carryover
	90	53	30	Nutrition Services Incentive Program, New
	90	53	31	Nutrition Services Incentive Program, Carryover
	17	23	50	Title V, Senior Community Employment, New
	97	78	71	Title XIX, COPEs Waiver
	97	78	72	Title XIX, Medicaid Personal Care
	97	78	73	Title XIX, Adult Day Health
	97	78	75	Title XIX, Ombudsman
	97	78	76	Title XIX, Matched by SCSA/Local

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	97 97 97	78 78 78	77 78 79	Housing Authority TXIX/Chore Core Programs Contracted Front Door Functions (King Only)
334	00 04 04 04 04 04 04 04 04 04	00 60 60 60 60 60 60 60 60 60	 10 21 30 35 40 50 51 60 90	State Grants Senior Citizens Services Act Volunteer Chore Services Respite Care Program Family Caregiver Support Program Prescription Drugs (SB 6088) Kinship Caregivers Support Program Kinship Navigator Services Senior Farmer's Market Nutrition Program Other
367	11	00	 10 20 22 28 30 26 50 77 90	Contributions and Donations from Private Sources For Title III B For Title III C.1 For Title III C.2 For Title III D For Title III E For Title VII, Elder Abuse Prevention For Title V For Title XIX, Matched by Local Funds Other

* Users will be notified immediately if there are any major changes in funding. However, the BARS Supplement will not be updated until the next scheduled revision date.

SECTION 2

HOW TO USE BARS IN DEVELOPING EXPENDITURE ACCOUNTS

555.00 AGING AND DISABILITY SERVICES

1. On the following pages sub elements are listed and defined. These sub elements are for Aging and Disability Services Administration (ADSA), Long-Term Care contractors only. The sub elements have been grouped into the following elements:
 - Administration
 - Coordination
 - Legal Services
 - Access Services
 - In-Home Services
 - Nutrition Services
 - Social and Health Services
 - Other Activities
2. Private, non-profit agencies that use BARS for their Chart of Accounts should show depreciation/use allowance on the .60 – Capital Outlay series of subobjects.

SECTION 3

EXPENDITURE CHART OF ACCOUNTS

Aging and Disability Services Administration

(Long-Term Care)

Account 555.00

ELEMENT

555.10	<u>ADMINISTRATION</u>
555.11	Area Agency Planning/Administration
555.12	Grantee Central Services
555.13	Core Services Contract Management
555.20	<u>COORDINATION</u>
555.21	Coordination and Program Development
555.30	<u>LEGAL SERVICES</u>
555.31	Legal Assistance
555.40	<u>ACCESS SERVICES</u>
555.41	Transportation
555.42	Information and Assistance
555.43	Case Management/Nursing Services – 50%
555.44	Nursing Services – Core Services/DDD Services
555.45	Nursing Services – Aging Network
555.46	Nursing Services – Contracted with HCS
555.48	Housing Authority
555.49	Contracted Front Door Functions (King AAA Only)
555.50	<u>IN-HOME SERVICES</u>
555.51	Chore Services – Aging Network
555.52	Personal Care Services – Aging Network
555.53	Home Health
555.54	Health Maintenance
555.55	Bath Assistance
555.56	Visiting and Telephone Reassurance
555.57	Minor Home Repair and Maintenance
555.58	Adult Day Care
555.59	Volunteer Chore
555.60	<u>NUTRITION SERVICES</u>
555.61	Congregate Meals
555.63	Nutrition Education and Outreach
555.64	Home Delivered Meals
555.65	Shopping Assistance

555.66 Registered Dietician
555.67 Senior Farmer's Market Nutrition Program ~~Food/Checks~~

555.70-80 SOCIAL AND HEALTH SERVICES

555.71 Adult Day Health (ADH)
555.72 Geriatric Health Screening
555.73 Medication Management
555.74 Senior Drug Education
555.75 Disease Prevention/Health Promotion
555.76 Elder Abuse Prevention
555.77 Mental Health
555.78 Kinship Care
555.79 Family Caregiver Support Program (FCSP)
555.81 Respite Care
555.82 Senior Centers
555.83 Senior Community Service Employment Program (SCSEP)
555.84 Health Appliance/Limited Health Care
555.85 Retired Senior Volunteer Program
555.88 Long-Term Care Ombudsman
555.89 Newsletters

555.90 OTHER ACTIVITIES

555.98 Caregiver Training
555.99 Agency Workers' Health Insurance

SECTION 4

EXPENDITURE ACCOUNT DEFINITIONS

Aging and Disability Services Administration
555.00

555.10 ADMINISTRATION

555.11 Area Agency Planning/Administration. Activities associated with the administration of the Area Agency, which includes but is not limited to needs and resource identification, policy and program analysis, fund allocations, system analysis, plan development, priority setting and the budgeting, accounting, and clerical support. Staff training is also included under Planning/Administration.

555.12 Grantee Central Services. Includes allowable costs of support services provided by those activities normally identified with central government. This would include services provided by the grantee auditor, treasurer, prosecutor, purchasing department, personnel department, etc., which have been either billed or allocated per a cost allocation plan.

555.13 Core Services Contract Management. Cost attributable to contracting, management, and quality assurance for agency in-home care and Medicaid waiver services contract.

555.20 COORDINATION

555.21 Coordination and Program Development. Activities include mobilization of Older Americans Act and Senior Citizens Services Act funds; identification and acquisition of alternative sources of funding; development of interagency agreements; joint programming, funding and information dissemination to coordinate service delivery with other agencies and services developers.

555.30 LEGAL SERVICES

555.31 Legal Assistance. Services to provide access to the system of justice by offering representation by a legal provider who acts as an advocate for the socially and economically needy older individuals experiencing legal problems with priority issues that are established to reflect local needs. Programs are to foster a cost effective, high quality service that is integrated in the aging services network, and accessible throughout each planning and service area, and develop and maximize the use of other resources.

555.40 ACCESS SERVICES

555.41 Transportation. Services to facilitate access to supportive services or nutrition services, and services provided by an area agency on aging, in conjunction with local transportation providers, public transportation agencies, and other local government agencies, that result in increased provisions of such transportation services for older individuals.

555.42 Information and Assistance. Services designed to locate and identify older persons who need services and link them with the appropriate resources. Services can include outreach, information and referral, assistance, client advocacy, access to Medicaid services, and developing and maintaining a file of community resources.

555.43 Case Management/Nursing Services- 50%. Case Management assists certain functionally impaired adults to obtain and effectively use necessary support services. Case Management includes a comprehensive assessment of individual needs and development of a detailed plan of services and related activities designed to achieve and maintain the maximum level of health and independence of which the older person is capable. Also includes the portion of Registered Nurse (RN) - provided nursing services for Medicaid Personal Care (MPC), Community Options Program Entry Services (COPEs), and Medically Needy In-home Waiver (MNIW) clients as described in Chapter 24 of the ADSA Long-Term Care Manual that is not allowed to earn the enhanced 75% federal match.

*.1 Case Management/Nursing Services-50% (Core Services) – Case Management services funded by Title XIX and Chore; Nursing Services-50% funded by Title XIX.

*.2 Case Management (Aging Network) – Case Management services funded by either Older Americans Act or Senior Citizens Services Act (SCSA). (Must not be used to match Title XIX.)

* Please note: For budgeting and billing purposes this expenditure account must be claimed by tasks .1 and .2 as indicated. There tasks are unique to ADSA and do not replace subobject coding stated in the BARS manual.

555.44 Nursing Services – Core Services/Developmental Disability Services (DDD). RN provided nursing services for MPC, COPEs, MNIW clients as described in Chapter 24 of the ADSA Long-Term Care Manual.

*.1 Nursing Services – (Core Services) 75%. RN nursing services eligible for the enhanced 75% federal match. (Allowable costs are

salaries, benefits, travel, and training for the RN and their direct supporting staff only.)

*.2 Nursing Services – DDD. RN provided nursing services for DDD Basic, Basic Plus, and Core waiver clients as defined in the Nursing Services Chapter of the Long-Term Care Program Manual.

- 555.45 Nursing Services – Aging Network. RN provided nursing services for Older Americans Act or SCSA clients. (Must not be used to subsidize Title XIX.)
- 555.46 Nursing Services – Contracted with Home and Community Services (HCS). RN provided nursing services for in-home and residential clients per agreement between the Area Agencies on Aging (AAA) and Home and Community Services offices.
- 555.48 Housing Authority. It provides information to individuals about the Medicaid health programs. The program instructs and educates individuals on how to access Medicaid services and assists in the application for such services. The program also provides assistance to individuals, as needed, in any re-determination of eligibility. The Housing Authority works with other agencies to develop methods for the early identification of persons at risk of poor health outcomes.
- 555.49 Contracted Front Door Functions (King AAA Only). Language specific AAA subcontractors in King County provide “front door” functions of intake and initial functional eligibility for CORE services (MPC, COPES, Chore, MNIW).
- 555.50 IN-HOME SERVICES
- 555.51 Chore Services – Aging Network. This program provides household care, assistance with activities of daily living, personal care and/or protective supervision to older persons who need help with allowable chore services tasks if they are to live independently in their own homes.
- 555.52 Personal Care Services – Aging Network. Services are medically related tasks performed by a paraprofessional under a registered nurse’s supervision. Services are prescribed by the client’s physicians to allow the client to remain in the least restrictive setting. These services are subcontracted to the local agency provider.
- 555.53 Home Health. Services are furnished to older persons in their own homes on a visiting basis and include professional nursing services, physical therapy, occupational therapy, speech therapy, home health aid services,

medical social services and nutritional guidance. The individuals receiving services are under the care of a physician and services are provided under a plan established and periodically reviewed by a physician or a registered nurse.

- 555.54 Health Maintenance. Services are furnished to older persons who live in their own homes, are medically stable, and need assistance with personal grooming, self-care, and related activities of daily living. Limited nursing services may be provided when needed.
- 555.55 Bath Assistance. Costs attributable to assisting client with bathing. Bath assistance includes supervising the client able to bathe when guided, assisting the client with difficult tasks, such as getting in or out of the tub or washing back, and completely bathing the client if the client is totally unable to wash him/herself.
- 555.56 Visiting and Telephone Reassurance. Services provide a socially and/or physically isolated older person with a periodic home visit by a volunteer. The visits, which shall occur at least weekly, are to provide the client with a supportive friendship. Telephone reassurance is designed to provide a socially and/or physically isolated older person with a daily telephone contact.
- 555.57 Minor Home Repair and Maintenance. Services consist of those repairs or modifications of client-occupied structures, which are essential for the health and safety of older occupants. Limited housing counseling and moving assistance may be provided when repairs will not attain reasonable standards of health and safety.
- 555.58 Adult Day Care. Social day care services enable the families of older persons to obtain relief from constant care and provide isolated older persons with opportunities for socialization. Services are designed to address the social needs of participants and the need of families for a safe, comfortable place to leave an older person on a regular or periodic basis.
- 555.59 Volunteer Chore. The Volunteer Chore Services program uses volunteers to provide chore services to persons age 18 and over who are unable to perform certain household or personal care tasks due to functional or cognitive impairment and financially unable to purchase services from a private provider or have his/her needs met using other resources. Services may include household chores, transportation, shopping, personal care, protective supervision, cooking, wood provision, moving assistance, and yard work.

*.1 Volunteer Chore Services

*.2 Volunteer Travel

* Please note: For billing purposes this expenditure account must be claimed by tasks .1 and .2 as indicated. These tasks are unique to ADSA and do not replace subobject coding stated in the BARS Manual.

555.60 NUTRITION SERVICES

555.61 Congregate Meals. Services designed to meet the complex nutritional needs of older persons by providing nutritionally sound and satisfying meals and other nutrition services in a group setting.

555.63 Nutrition Education and Outreach. Nutrition education is the process by which individuals gain the understanding, skills, and motivation necessary to promote and protect their nutritional well being through their food choices. Nutrition outreach is a service designed to seek out and identify, on an on-going basis, the maximum number of the hard-to-reach, isolated, and vulnerable target group eligible individuals throughout the program area. Nutrition outreach should be provided as necessary to reach the target population.

555.64 Home Delivered Meals. Services are designed to provide nutritious meals and other nutrition services to older persons who are homebound by reason of illness or incapacitating disability. Services are intended to maintain or improve the health status of these individuals, support their independence, prevent premature institutionalization and allow earlier discharge from facilities.

555.65 Shopping Assistance. Services are designed to help older persons procure food and to provide help in the selection of nutritional food items. It is intended to foster self-help and the independent living of participants.

555.66 Registered Dietician. Services provided by a registered dietician who monitors, coordinates, and assists in educational efforts, planning, and delivery of nutritional services.

555.67 Senior Farmer's Market Nutrition Program (SFMNP) Food/Cheeks. Services are designed to provide low-income seniors with resources in the form of fresh, nutritious, unprepared, locally grown fruits, vegetables, and herbs from farmers markets, roadside stands and community supported agriculture programs. There is also a nutrition education component to help seniors utilize the fresh produce.

*.1 Food Purchased

*.2 Checks Received

*.3 Service Delivery

* Please note: For billing purposes this expenditure account must be claimed by tasks .1, .2, and .3 as indicated. These tasks are unique to ADSA and do not replace subobject coding stated in the BARS Manual.

555.70-.80 SOCIAL AND HEALTH SERVICES

555.71 Adult Day Health (ADH). Adult Day Health is a supervised daytime program providing skilled nursing and rehabilitative therapy services in addition to other core services. Services for clients are reported on line .71.

New provider review and annual provider review of level 2 Adult Care Health facilities for compliance to ADSA rules are separate from the services described above and must be budgeted and billed as follows:

*.1 ADH – New Provider Review

*.2 ADH – Annual Provider Review

* Please note: For budgeting and billing purposes this expenditure account must be claimed by tasks .1 and .2 as indicated. These tasks are unique to ADSA and do not replace subobject coding stated in the BARS Manual.

555.72 Geriatric Health Screening. Services provide early detection of symptomatic diseases in order to prevent or minimize subsequent complications. Each health screening includes a general health assessment, limited physical examination and a series of laboratory tests. The older person is referred to a health care provider when abnormalities are detected.

555.73 Medication Management. Services provide activities relating to medication management, screening, and education to prevent incorrect medication and adverse drug reactions.

555.74 Senior Drug Education. Services provided to inform and train persons, 65 years of age and older in the safe and appropriate use of prescription and nonprescription medications.

555.75 Disease Prevention/Health Promotion. This program is designed to provide disease prevention and health promotion services, and information

at multipurpose senior centers, at congregate meals sites, through home-delivered meals programs, or at other appropriate sites.

555.76 Elder Abuse Prevention. Services are designed to prevent abuse, neglect, and exploitation of older individuals. The services may include public education, outreach, receipt of complaints or reports of abuse and voluntary case referrals to appropriate agencies.

555.77 Mental Health. Services offer emergency, outpatient and consultation/education services to evaluate an older person's need for mental health intervention, determine the type of intervention needed, provide appropriate treatment and disseminate information to help older persons gain access to needed mental health and other community services.

555.78 Kinship Care. Services are to provide assistance to kinship caregivers (grandparents and relatives raising children).

*.1 Kinship Caregivers Support Program (KCSP) – These funds are to be used to support kinship caregivers (grandparents and relatives raising children) who are at risk of not being able to maintain their caregiver rolls by providing funding for particular needs. Based on the AAA's KCSP approved plan, funding can be provided for things like basic needs (housing, food, clothing, supplies), legal services, transportation, school and youth activities, interpreter services, assistive technology devices/durable medical equipment/medication, transition counseling services, etc. These funds are to meet an urgent, non-recurring need; they cannot be used on an on-going basis (no more than three months) to meet basic needs, and cannot be used to pay for medical or dental services.

*.1a Service Delivery (10% lid)

*.1b Goods and Services

* Please note: For billing purposes this expenditure account must be claimed by tasks .1a and .1b as indicated. These tasks are unique to ADSA and do not replace subobject coding

*.2 Kinship Navigator Services – These services include but are not limited to, assisting kinship caregivers with understanding and navigating the system of services for children in out-of-home care while reducing barriers faced by kinship caregivers when accessing services. A priority shall be

given to help kinship caregivers maintain their care giving role by helping them access existing services and supports, thus keeping children from entering foster care. (Applies only to Aging and Disability Services/King County and Southeast Washington Aging and Long-Term Care AAAs.)

555.79 Family Caregiver Support Program (FCSP). Services are to provide information, assistance, counseling (counseling is not allowable under the state-funded Family Caregiver Support Program), support groups, caregiver training, respite care, and supplemental services to unpaid family or other caregivers. This includes providing them with resource information, assistance in gaining access to long term care family caregiver services, caregiver training to provide family caregivers with essential skills, one on one or group counseling (with Title IIIIE funds) promotion of support groups, breaks in care giving and other special supportive services and supplies which are determined by individual AAAs and might include: transportation, legal assistance, environmental modifications, incontinent supplies along with other options. Grandparents or other relatives age 60 and over who are raising a child or caregivers (age 60 and over) caring for a child under the age of 19 are also eligible to receive these services (through Title IIIIE funding).

*.1 Access and Support Services

.1a Information and Assistance

.1b Counseling/Support Groups/Caregiver Training

*.2 Respite Care Services

*.3 Services to Grandparents/Relatives Raising Grandchildren

*.4 Supplemental Services

* Please note: For budgeting and billing purposes this expenditure account must be claimed by tasks .1 through .4 as indicated. In addition, billing for .1 Access and Support Services must be reported at the .1a and .1b level. These tasks are unique to ADSA and do not replace subobject coding stated in the BARS Manual.

555.81 Respite Care. Respite care provides relief for unpaid family or other informal caregivers of adults with functional disabilities, both in-home and out-of-home. Out-of-home respite care is available and is provided on an hourly and daily basis, including 24-hour care for several consecutive days. Respite care workers provide supervision, companionship, and personal care services usually proved by the primary caregiver of the disabled adult. Services appropriate to the needs of individuals with

dementing illnesses are also provided. Medically related services, such as administration of medication or injections, are provided by a licensed health practitioner.

*.1 Respite Assessment

*.2 Respite Coordination

*.3 Respite Services (In and Out of Home)

* Please note: For budgeting and billing purposes this account must be claimed by tasks .1, .2 and .3 as indicated. These tasks are unique to ADSA and do not replace subobject coding stated in the BARS Manual. Administrative activities should be included under Area Agency Planning/Administration (555.11).

555.82 Senior Centers. Community facilities where older persons can meet together, receive services, and participate in activities that will enhance their dignity, support their independence and encourage their involvement in the life and affairs of the community. A senior center also acts to promote community awareness of the needs of older people. Costs can include acquiring, altering or renovating a community facility, which is for the organization or provision of a broad spectrum of services for older persons.

555.83 Senior Community Service Employment Program (SCSEP). This program provides useful, part-time community service assignments for persons with low income that are 55 years old or older, while promoting transition to unsubsidized employment. Costs include wages, benefits, travel expenses, supervisory time, and supplies. (Physical exams are considered a benefit.)

*.1 Program/Employee Wages and Fringe Benefits (EWFB)

*.2 Program/Other

* Please note: For budgeting and billing purposes this expenditure account must be claimed by tasks .1 or .2 as indicated. These codes are unique to ADSA and do not replace subobject coding stated in the BARS Manual. Administrative costs should be included under Area Agency Planning/Administration (555.11).

555.84 Health Appliance/Limited Health Care. This program is designed to improve the health of older persons by screening to detect abnormalities of the ears, eyes, mouth or feet and assessing the need for a health appliance or limited health care when needed. Health appliance includes items such

as eyeglasses, hearing aids and dentures. Limited health care includes services such as dental prophylaxis, filling of teeth, extractions, minor treatment of the eye and ear and hygienic foot care.

555.85 Retired Senior Volunteer Program. Activities are associated with the development of meaningful opportunities for older persons to find and provide voluntary services wherein they get reimbursed for actual expenses incurred while in the performance of their volunteer work.

555.88 Long-Term Care Ombudsman. Services include investigating and resolving complaints; identifying problems which affect a substantial number of residents; recommending changes in federal, state and local legislation, regulations and policies to correct identified problems; and assisting in the development of resident councils and citizen organizations concerned about the quality of life in long-term care facilities.

555.89 Newsletters. A regularly printed publication distributed primarily to persons age 60 and over for the primary purpose of informing older people of programs and/or public benefits which will enhance their ability to remain independent.

555.90 OTHER ACTIVITIES. (After ADSA approval, report activities not listed elsewhere).

555.98 Caregiver Training. AAA provided or subcontracted training for Home Care Agency and IP workers' education on the Revised Fundamentals of Caregiving, Modified Fundamentals of Caregiving Self Study, Continuing Education, Home Care Worker Orientation, and COPEs In-Home Nurse Delegation training.

*.1 Revised Fundamentals of Caregiving Training – 28 hours of basic caregiver training required within 120 days of hire in the case of new employees.

The video course and the translated curriculum (until translated materials are available for the Revised FOC) training will continue to be paid 22 hours.

*.2 Modified Fundamentals of Caregiving Self Study Training – 7 hours of basic caregiver training which may be taken instead of fundamentals if the caregiver already has certain education and training.

*.3 Continuing Education – 10 hours required per calendar year, beginning the year after the caregiver takes either the

Fundamentals or Modified Fundamentals. The caregiver can chose topics as long as the training is on or related to care giving.

*.4 Access – Activities that enable a caregiver with limited English proficiency to successfully complete their training requirement, such as paying for a bilingual instructor to teach and travel to a designated training location, and paying for certified spoken language interpreters.

*.5 Accommodations – American with Disabilities Act (ADA) activities related to paying sign language interpreters, travel for interpreters, special tutoring or materials in alternate format for people with disabilities to successfully complete their training requirement.

*.6 Home Care Worker Orientation – Home care workers, hired on or after June 1, 2002, are mandated by the ESHB 6502 (implemented through WAC 388-71-05910 – 05916) to complete an 2 hour orientation before they work with DSHS clients (IPs must complete the orientation within 14 days of working for a DSHS client). Orientation is to provide basic, introductory information appropriate to the in-home setting and population served. WAC 388-71-05912 lists the specific content that must be included in the orientation.

*.7 COPEs In-Home Nurse Delegation Training - Maximum of nine hours training (classroom or self-study) for Nursing Assistants.

*.8 IP Safety Training – 4 hours of safety training required within 120 days after beginning to work with a DSHS consumer.

* Please note: For billing purposes this expenditure account must be claimed by tasks .1 - .8 as indicated above. These tasks are unique to ADSA and do not replace subobject coding stated in the BARS Manual. Staff training should be reported under Area Agency Planning/Administration (555.11).

555.99 Agency Workers' Health Insurance. Costs for health care coverage (less co-pay) for home care workers who are employed through state contracts for at least 20 hours per week.